

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

16204900700000
City of Maquoketa
201 E. Pleasant Street
Maquoketa, IA 52060

CITY OF MAQUOKETA, IOWA
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN
COMPLETED,
PLEASE
RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	2,192,369		2,192,369	2,137,351
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	2,192,369		2,192,369	2,137,351
Delinquent property taxes	0		0	
TIF revenues	1,445,426		1,445,426	1,651,317
Other city taxes	791,735	0	791,735	711,974
Licenses and permits	20,293	0	20,293	12,265
Use of money and property	151,673	3,195	154,868	226,634
Intergovernmental	1,683,403	0	1,683,403	1,760,493
Charges for fees and service	682,272	2,041,712	2,723,984	2,014,774
Special assessments	0	0	0	
Miscellaneous	119,788	38,052	157,840	1,506,015
Other financing sources	4,248,419	144,848	4,393,267	3,891,275
Total revenues and other sources	11,335,378	2,227,807	13,563,185	13,912,098
Expenditures and Other Financing Uses				
Public safety	1,436,274	0	1,436,274	1,395,233
Public works	1,243,425	0	1,243,425	2,148,629
Health and social services	0	0	0	
Culture and recreation	1,108,625	0	1,108,625	1,846,486
Community and economic development	383,948	0	383,948	621,455
General government	521,665	0	521,665	532,496
Debt service	1,146,332	0	1,146,332	1,153,613
Capital projects	159,001	0	159,001	256,919
Total governmental activities expenditures	5,999,270	0	5,999,270	7,954,831
Business type activities	0	1,874,256	1,874,256	2,230,004
Total ALL expenditures	5,999,270	1,874,256	7,873,526	10,184,835
Other financing uses, including transfers out	3,633,942	453,565	4,087,507	3,180,137
Total ALL expenditures/And other financing uses	9,633,212	2,327,821	11,961,033	13,364,972
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,702,166	-100,014	1,602,152	547,126
Beginning fund balance July 1, 2012	6,802,406	1,854,271	8,656,677	6,984,111
Ending fund balance June 30, 2013	8,504,572	1,754,257	10,258,829	7,531,237

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ 150,086 held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 4,448,000	Other long-term debt	\$ 329,804
Revenue debt	\$ 3,631,460	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 14,821,737

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF MAQUOKETA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,449,627	586,560		156,182			2,192,369			2,192,369	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,449,627	586,560		156,182	0	0	2,192,369		T01	2,192,369	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,449,627	586,560		156,182	0	0	2,192,369			2,192,369	6
7	TIF revenues			1,445,426				1,445,426		T01	1,445,426	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	230,363						230,363		T15	230,363	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	71,819						71,819		T19	71,819	13
14	Other local option taxes	489,553						489,553		T09	489,553	14
15	TOTAL OTHER CITY TAXES	791,735	0	0	0	0	0	791,735	0		791,735	15
16	Section B - LICENSES AND PERMITS	20,293						20,293		T29	20,293	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,892	68,755	24,069		2,153		96,869	3,195	U20	100,064	18
19	Rents and royalties	54,584						54,584		U40	54,584	19
20	Other miscellaneous use of money and property	220						220		U20	220	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	56,696	68,755	24,069	0	2,153	0	151,673	3,195		154,868	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	625,585						625,585		B89	625,585	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development		164,097					164,097		B50	164,097	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	625,585	164,097	0	0	0	0	789,682	0		789,682	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		588,321					588,321		C46	588,321	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	26,686	-176					26,510		C89	26,510	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	26,686	588,145	0	0	0	0	614,831	0		614,831	60
61												61
62	Local grants and reimbursements											62
63	County contributions	183,373						183,373			183,373	63
64	Library service		18,847					18,847		D89	18,847	64
65	Township contributions	76,670						76,670		D89	76,670	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	260,043	18,847	0	0	0	0	278,890	0		278,890	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	912,314	771,089	0	0	0	0	1,683,403	0		1,683,403	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	684,312	A91	684,312	73
74	Sewer							0	1,037,377	A8Ø	1,037,377	74
75	Electric							0		A92	0	75
76	Gas	23,706						23,706		A93	23,706	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	100,740						100,740		A81	100,740	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	448,573						448,573		A61	448,573	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Fuel sales, miscellaneous charges and Internal Service Fund	109,253						109,253	320,023		429,276	103
104	TOTAL CHARGES FOR SERVICE	682,272	0	0	0	0	0	682,272	2,041,712		2,723,984	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	59,598	10,515			1,904		72,017		U99	72,017	108
109	Deposits and sales/fuel tax refunds	3,041						3,041		U99	3,041	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	9,431	7,371					16,802		U30	16,802	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Other Revenues	24,742	3,186					27,928	38,052		65,980	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	96,812	21,072	0	0	1,904	0	119,788	38,052		157,840	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MAQUOKETA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,009,749	1,447,476	1,469,495	156,182	4,057	0	7,086,959	2,082,959		9,169,918	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	51,254						51,254		NR	51,254	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	252,046						252,046	2,460	NR	254,506	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	249,601	2,349,223		447,229	322,864		3,368,917	142,388		3,511,305	127
128	Internal TIF loans and transfers in				508,375	67,827		576,202			576,202	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	552,901	2,349,223	0	955,604	390,691	0	4,248,419	144,848		4,393,267	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,562,650	3,796,699	1,469,495	1,111,786	394,748	0	11,335,378	2,227,807		13,563,185	132
133												133
134	Beginning fund balance July 1, 2012	2,444,841	534,324	2,239,271	317,682	1,266,288		6,802,406	1,854,271		8,656,677	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,007,491	4,331,023	3,708,766	1,429,468	1,661,036	0	18,137,784	4,082,078		22,219,862	136
137												137
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	1,064,241	221,084					1,285,325		E62	1,285,325	2
3	Purchase of land and equipment	27,159						27,159		G62	27,159	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	17,126						17,126		E89	17,126	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	74,801	16,264					91,065		E24	91,065	13
14	Purchase of land and equipment	11,790						11,790		G24	11,790	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	3,809						3,809		E32	3,809	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,198,926	237,348	0	0	0	0	1,436,274			1,436,274	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	291,523	365,402					656,925		E44	656,925	42
43	Purchase of land and equipment	5,516						5,516		G44	5,516	43
44	Construction		110,098					110,098		F44	110,098	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	58,401						58,401		E44	58,401	48
49	Traffic control safety — Current operation		12,441					12,441		E44	12,441	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	40,882	1,939					42,821		E44	42,821	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	122,675	2,052					124,727		E81	124,727	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	141,192						141,192		E01	141,192	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	90,805	499					91,304		E89	91,304	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	750,994	492,431	0	0	0	0	1,243,425			1,243,425	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		275,412					275,412		E52	275,412	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	60,170	3,787					63,957		E61	63,957	127
128	Purchase of land and equipment	61,449						61,449		G61	61,449	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	646,504						646,504		E61	646,504	135
136	Other culture and recreation	47,179	14,124					61,303		E61	61,303	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	815,302	293,323	0	0	0	0	1,108,625			1,108,625	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	25,569						25,569		E89	25,569	143
144	Purchase of land and equipment	16,772						16,772		G89	16,772	144
145	Housing and urban renewal — Current operation		59,326					59,326		E50	59,326	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			282,281				282,281		E89	282,281	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	42,341	59,326	282,281	0	0	0	383,948			383,948	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued		CITY OF MAQUOKETA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	462,437	59,228					521,665		E23	521,665	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	462,437	59,228	0	0	0	0	521,665			521,665	176
177	Section G — DEBT SERVICE		36,337		1,109,995			1,146,332			1,146,332	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	36,337	0	1,109,995	0	0	1,146,332			1,146,332	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	General					158,709		158,709			158,709	184
185	Industrial Park					292		292			292	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	159,001	0	159,001			159,001	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	159,001	0	159,001			159,001	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,270,000	1,177,993	282,281	1,109,995	159,001	0	5,999,270			5,999,270	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MAQUOKETA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								697,527	E91	697,527	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								654,645	E80	654,645	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								25,617	E80	25,617	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF MAQUOKETA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								136,630		136,630	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Employee Health								359,837		359,837	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,874,256		1,874,256	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,270,000	1,177,993	282,281	1,109,995	159,001	0	5,999,270	1,874,256		7,873,526	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,489,490	291,582			276,668		3,057,740	453,565		3,511,305	255
256	Internal TIF loans/repayments and transfers out			576,202				576,202			576,202	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,489,490	291,582	576,202	0	276,668	0	3,633,942	453,565		4,087,507	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	5,759,490	1,469,575	858,483	1,109,995	435,669	0	9,633,212	2,327,821		11,961,033	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,879,043	2,850,283	319,473			6,048,799			6,048,799	264
265	Committed							0			0	265
266	Assigned					1,225,367		1,225,367			1,225,367	266
267	Unassigned	1,248,001	-17,595					1,230,406			1,230,406	267
268	Total Governmental	1,248,001	2,861,448	2,850,283	319,473	1,225,367	0	8,504,572			8,504,572	268
269	Proprietary								1,754,257		1,754,257	269
270	Total ending fund balance June 30, 2013	1,248,001	2,861,448	2,850,283	319,473	1,225,367	0	8,504,572	1,754,257		10,258,829	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	7,007,491	4,331,023	3,708,766	1,429,468	1,661,036	0	18,137,784	4,082,078		22,219,862	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF MAQUOKETA					
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>							
Purpose		Amount paid to other local governments		Purpose		Amount paid to State		
Correction.....		M05 \$		Highways.....		L44 \$		
Health.....		M32		All other.....		L89 \$		
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52						
Police protection.....		M62						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV	SALARIES AND WAGES							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.							
				Amount - Omit cents				
Total salaries and wages paid.....				Z00 \$		1,561,370		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,897,000	29U \$ 2,460	39U \$ 111,000	49U \$	49U \$	49U \$ 1,764,460	49U \$	191 \$ 55,245
2. Sewer utility	19U 1,947,000	29U	39U 82,000	49U	49U	49U 1,865,000	49U	189 57,240
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. G.O. Notes	5,134,000		686,000	4,448,000				220,062
Parking Lot	19U	29U	39U	49U	49U	49U	49U	189
10. Bond	2,000					2,000		
Capital Lease	19U	29U	39U	49U	49U	49U	49U	189
11.	130,252		37,791				92,461	5,813
Loan	19U	29U	39U	49U	49U	49U	49U	189
12.		252,046	14,703				237,343	
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	9,110,252	254,506	931,494	4,448,000	0	3,631,460	329,804	338,360
B. Short-term debt				Amount - Omit cents				
Outstanding as of JULY 1, 2012				61V \$				
Outstanding as of JUNE 30, 2013				64V \$				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS			Amount - Omit cents				
	Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY Actual valuation -- January 1, 2011			\$	296,434,748	x .05 = \$	14,821,737	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013							
	Amount - Omit cents							
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61					
	\$	\$	150,086	10,258,829	10,408,915			
REMARKS						V98		